



(RESEARCH ARTICLE)



The influence of competence and perception on interest in the public accountant profession mediated by motivation

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Abstract

This research paper aims to examine whether there is a correlation of Competence and Perception on Interest in the Public Accountant Profession. Furthermore, additional focus could be placed on the question, whether Motivation can play a mediating role of effect of Competence and Perception on Interest in the Public Accountant Profession. After reviewing the literature, there are seven hypotheses proposed in this study. The study design consisted of a population with a saturated sample of 50 students of the Mahardhika School of Economics, accounting study program, regular class B - 2016 entry year who are still actively attending lectures. The data is processed using SEM SmartPLS 3 where the bootstrap method is used to test hypotheses and the results show that competence alone cannot be a strong driver of interest in a career as a public accountant without motivation. Motivation will be a strong intermediary for students who have good competence towards a career interest as a public accountant. Meanwhile, having a perception related to the public accounting profession does not provide a significant and not strong influence to foster motivation to have an interest in a career as a public accountant. This study provides input to enrich the theory of the relationship between competence and perception on interest mediated by motivation.

Keywords: Accountant; Influence; Interest; Motivation; Perception; Public Accountant

1. Introduction

There are a variety of accounting careers in today's job market, including public accountants, corporate accountants, government accountants, educational accountants, and other non-accounting positions. Accounting students who have completed basic training are faced with various choices and considerations of what career they want to pursue in the future. Many economics graduates majoring in accounting are at first glance not interested in pursuing a career related to accounting.

In fact, with the increasing number of companies that exist today, it opens up enormous opportunities for accounting professionals, both auditors and corporate accountants as the accountant profession is one of the most popular in the business environment. Accounting skills, including computerized data processing, financial auditing, cost control, and more, are essential in all areas of business.

The public accounting profession has wider business opportunities, but the fact is that by taking accounting education for approximately four or even five years, it does not always make accounting graduates understand what they want to do, even accounting graduates are not interested in pursuing the profession as a public accountant. The high level of competition and the level of ability and expertise possessed, the perception of the accounting profession which is full of risks and high workload, as well as the long process that must be passed by someone who wants to have a career as a

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public accountant are some of the factors that make accounting graduates actually not interested. to pursue the profession as a professional accountant.

Broadly speaking, it can be said that several things that can impact on Accounting Students' Interests in a public accountant Careers include competence, perception and motivation towards the public accounting profession.

Public accountant competence can be interpreted, namely the ability of a person (covering knowledge, skills, and attitudes) to perform work related to his duties as a public accountant. Students who have good competence in accounting, for example their understanding of accounting theory, influencing the interests of accounting students for practicing as public accountants.

Perception of the public accounting profession can be defined, namely a person's assessment of the public accounting profession is obtained from various assumptions (stimulus) in the form of information received, knowledge possessed, as well as from what is seen directly about the public accounting profession. Students who have a good perception of the public accounting profession, for example, have the perception that the public accounting profession can promise wide employment opportunities, high income, good appreciation in the community, then they will have a high interest in pursuing the profession as a public accountant. public accountant.

While the motivation to become a public accountant can be defined as a person's mental condition and mental attitude that can provide energy, and encourage, direct or channel one's behavior to become a public accountant. The higher the motivation possessed by accounting students to carry out the profession as public accountants, the higher their interest in pursuing the profession as public accountants.

This paper consists of 4 parts, the first part is about the introduction, the second part is about the literature review, the third part is about the research method, and the fourth part is about the results and conclusions of this research.

2. Literature Review

Accountant is a professional title whose use is regulated by the provisions of Law Number 34 of 1954, where the accountant degree is only available to those who have completed education at an accredited university in accordance with the regulations stipulated for use. Registered with the Ministry of Finance and certified by providing a registration number. A person does not work as an accountant under this provision if he or she has completed the relevant higher education but is not yet enrolled in a university. Therefore, every "CPA" must have a registered accountant number [1].

Currently, there are quite a number of careers in accounting including certified public accountants, internal accountants, accountants, and non-accounting professions. Accountants as a profession that is currently very much needed in the organizational environment, especially for business organizations. Public accountants also known as external accountants, are self-employed auditors who provide services on the basis of certain payments, are self-employed and usually form an accounting firm [1].

The accounting profession is a profession where an accountant has responsibility for what he does, both to the organization, society, and himself. Professional accountants are responsible for increasing reliability of an entity's annual financial statements for users of annual financial statements receive reliable financial information on which to base their decisions [1].

The definition of competence according to the Manpower Law Number 13 of 2003 Chapter 1 Article 10, reads, " Work competence is the work capacity of each individual, including aspects of knowledge, skills and work attitudes, according to established criteria" [2]. Competence is the ability of an individual to be measured and includes knowledge, skills and attitudes to perform a job that is in accordance with what is specified [3].

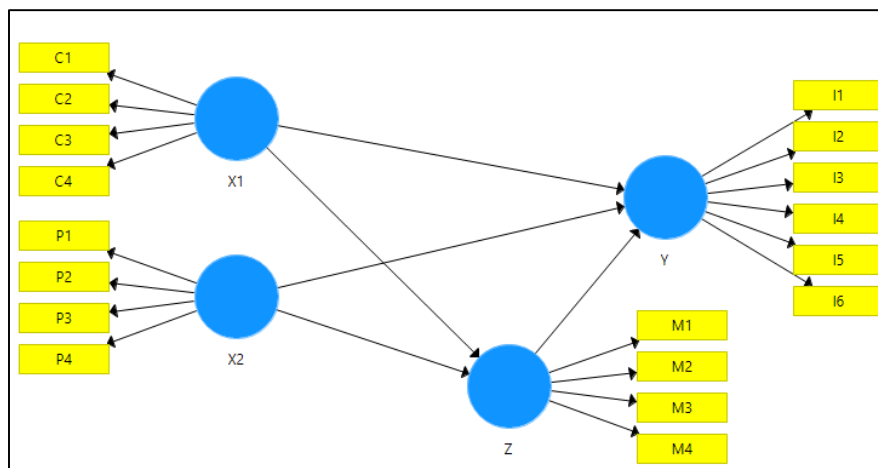
Career perceptions arise if someone feels the organization where he works provides opportunities for him to be able to meet his career needs and goals, then that person will form a positive perception, on the contrary if someone feels the organization where he works does not provide opportunities for him to be able to fulfill his career needs and goals. then the person concerned will form a negative perception [4]. Furthermore, [4] explains that career perception is a person's response in understanding what is around him in his career, including in this case the environment in which certain objects, people, or symbols are changed, where perception has the aim of giving meaning to these things through the five senses based on what is obtained from the environment in pursuing a career that will be taken in the future.

Motivation is the mental state and attitude of a person that can direct or guide one's actions to meet needs that provide energy, encourage activity or movement, provide satisfaction or reduce imbalances [5]. Motivation is the result of various human capacities interactions with a certain situation he faces, therefore, there is a difference in the strength of the motivation shown by someone with others in dealing with the same situation, in fact, someone will show a certain encouragement in dealing with other situations and in dealing with other situations. other opportunities as well [6].

While interest is a tendency in individuals to be interested in an object, where the emergence of interest in an object is marked by a sense of pleasure or interest [4]. Interest is the constant tendency to pay attention and remember some activity, with continuous awareness of activities that interest someone, accompanied by a sense of pleasure [7]. Interest is basically a state of tendency to feel interested in a particular field and have fun when working in that field [8]. Interest in becoming a public accountant is defined by [9] is the will or desire that a person when to choose a career as a public accountant.

Competence can strengthen interest in working as a public accountant [10]; [9]; [8]. Likewise, when someone has a good perception of the public accounting profession, it will foster interest [10]; [9]. Moreover, if someone has high motivation, the interest in working as a public accountant will be even stronger [10]; [7]; [11].

The conceptual framework of this research as below figure:



Source: processed by Smart PLS3

Figure 1 Conceptual Framework

2.1. Research Hypothesis

Based on problem statement and conceptual framework above, there are hypotheses proposed:

- H1: Competence (X1) affects Interest in the Public Accountant Profession (I).
- H2: Competence (X1) affects Motivation (Z).
- H3: Perception (X2) affects Interest in the Public Accountant Profession (I).
- H4: Perception (X2) affects Motivation (Z).
- H5: Motivation (Z) affects Interest in the Public Accountant Profession (I).
- H6: Competence (X1) affects Interest in the Public Accountant Profession (I) through Motivation (Z).
- H7: Perception (X2) affects Interest in the Public Accountant Profession (I) through Motivation (Z).

3. Method

The type of research used in this study is quantitative research. The population used are students of the Mahardhika School of Economics, accounting study program, regular class B - 2016 entry year who are still actively attending lectures, a total of 50 person. And the sample used is saturated sampling. According to [12], saturated sampling is that all members of the population are sampled, in this study 50 people.

The Likert scale is used to measure the opinions and perceptions of individuals or groups about the phenomenon. Variable indicators function to arrange elements that can be statements. For the purposes of quantitative analysis,

responses were evaluated as follows: I strongly agree - score 4, I agree - score 3, I disagree - score 2, and I strongly disagree - score 1. Then the answers from the questionnaire were processed using Structural Equational Modeling (SEM) PLS Smart3.

With respect to the indicators underlying the data collection:

- Indicators of Competence (X1) adapted from [3] are: 1) Understand the field of work of public accountants; 2) Have knowledge of the duties of a public accountant; 3) Have the skills to carry out the profession as a public accountant.; 4) Have a good attitude towards the public accounting profession.
- Indicator of Perception (X2) adapted from [4] are: 1) Public accountants have wide job opportunities; 2) Public accountants have flexible working hours; 3) Public accountants promise high employee benefits; 4) Public accountants get good appreciation in society.
- Indicator of Motivation (Z) adapted from [13] are: 1) Have a strong desire to become a public accountant; 2) Have the passion to undergo the process of becoming a public accountant; 3) Doing business to become a public accountant; 4) Feel satisfied if you succeed in becoming a public accountant.
- Indicator of Interest in the Public Accountant Profession (Y) adapted from [14] are: 1) have an interest in the public accounting profession; 2) have an inner desire to become a public accountant; 3) have an independent business to become a public accountant; 4) have a desire to become a public accountant because of family support; 5) have a desire to become a public accountant because of the influence of friends; 6) have personal pride if you succeed in becoming a public accountant.

4. Results and discussion

4.1. Evaluation of Measurement

4.1.1. Validity Test

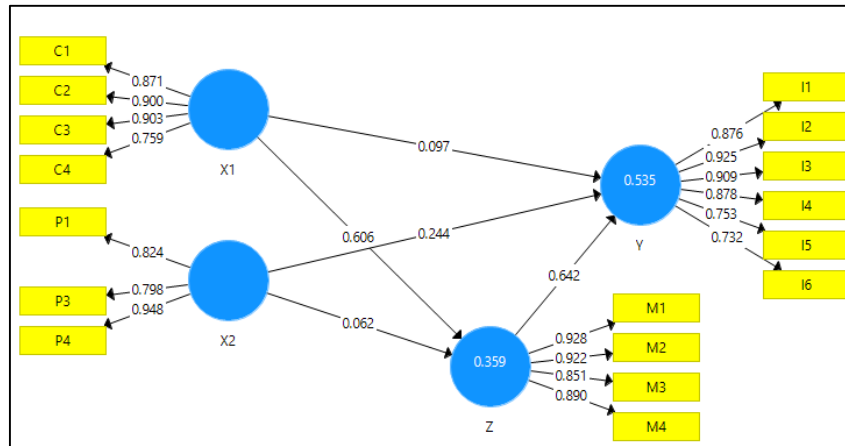
The index is validated when the value of the desired variable load factor is greater than 0.7. The results of the SmartPLS-3 show as follows:

Table 1 Outer Loading Result

No.	Indicators	X1	X2	Y	Z
1	C1	0.871			
2	C2	0.900			
3	C3	0.903			
4	C4	0.759			
5	I1			0.876	
6	I2			0.925	
7	I3			0.909	
8	I4			0.878	
9	I5			0.753	
10	I6			0.732	
11	M1				0.928
12	M2				0.922
13	M3				0.851
14	M4				0.890
15	P1		0.824		
16	P3		0.798		
17	P4		0.948		

Source: processed field data

Check the effectiveness of reflex indicators based on the correlation between object ratings and variable scores. Incorrect measurement of the reflection indicator shows that one indicator (P2) in the variable has been omitted from the model because the factor loading value is less than 0.7. This analysis uses a reflex index because it is useful for measuring confidence. The table above shows that the load factor score is above the conditional score of 0.7. The minimum score for the I6 indicator is 0.732. Therefore, the signs used in this examination are valid or meet the validity of the merger. below is a picture of the load factor score for each indicator in the survey version interval:



Source: processed by Smart PLS3

Figure 2 Value of Loading Factor

Furthermore, the mirror image indicator should also be tested for identity validity using cross-loading values:

Table 2 Cross Loading Result

No.	Indicators	X1	X2	Y	Z
1	C1	0.871	-0.165	0.321	0.489
2	C2	0.900	-0.247	0.355	0.527
3	C3	0.903	-0.069	0.475	0.526
4	C4	0.759	-0.098	0.341	0.504
5	I1	0.414	0.238	0.876	0.626
6	I2	0.441	0.142	0.925	0.696
7	I3	0.437	0.181	0.909	0.625
8	I4	0.401	0.111	0.878	0.633
9	I5	0.292	0.095	0.753	0.472
10	I6	0.191	0.289	0.732	0.404
11	M1	0.461	0.014	0.605	0.928
12	M2	0.531	0.022	0.636	0.922
13	M3	0.573	-0.196	0.556	0.851
14	M4	0.568	0.014	0.673	0.890
15	P1	-0.073	0.824	0.128	-0.025
16	P3	-0.186	0.798	0.047	-0.131
17	P4	-0.176	0.948	0.247	-0.011

Source: processed field data

If the objective variable load factor is better than 0.7 that indicator is declared valid. The table above shows that the weight of the competency indicator issue (C) (C1 to C4) is better than 0.7. The same goes for different indicators.

Therefore, the ability to predict the signs in the block is better than the signs in the other blocks. Another way to validate is to check the score of the AVE. The official value is more than 0.5. here is the AVE of this survey:

Table 3 AVE

No.	Variables	Average Variance Extracted (AVE)
1	Competence (X1)	0.739
2	Perception (X2)	0.738
3	Interest (Y)	0.720
4	Motivation (Z)	0.806

Source: processed field data

The table above suggests an AVE value of more than 0.5 for all included in the study. The minimum AVE value for the Interest (Y) variable is 0.720.

4.1.2. Test of Reliability

Reliability trying out is carried out by using examining the reliable figure of the composition from a block that measures variables. Composite reliability displays accepted values above 0.7. Below are the values of composite reliability:

Table 4 Composite Reliability

No.	Variables	Composite Reliability
1	Competence (X1)	0.919
2	Perception (X2)	0.894
3	Interest (Y)	0.939
4	Motivation (Z)	0.943

Source: processed field data

The table above shows that the composite reliability score of all variables is greater than 0.7. This indicates that all variables in the derived model meet the discriminant validity criteria. The lowest composite reliability score is 0.894 for the Employee Perception (X2) variable.

Reliability is also measured by Cronbach's Alpha with the following result in SmartPLS -3 output:

Table 5 Cronbach's Alpha

No.	Variables	Cronbach's Alpha
1	Competence (X1)	0.881
2	Perception (X2)	0.840
3	Interest (Y)	0.921
4	Motivation (Z)	0.920

Source: processed field data

The recommended score is greater than 0.6. and the table above shows that Cronbach's alpha score for all variables is greater than 0.6. The minimum value for the Perception (X2) variable is 0.840.

4.2. Inner Model of Testing the Structural Model

After the derived version meets the criteria for the external version. The next step is to test the design version (internal model). The R-squared value of the variable:

Table 6 R-Square

No.	Variables	R-Square
1	Interest (Y)	0.505
2	Motivation (Z)	0.332

Source: processed field data

The table above shows value of R-square in Interest (Y) variable that is 0.505. This means that Competence (X1), Perception (X2) and Motivation (Z) can explain the Interest (Y) variable of 50.5%. Also, in Motivation (Z) is affected by Competence (X1) and Perception (X2), that is 0.332.

The result of hypothesis test is as follows:

Table 7 Path Coefficients

No.	Relationship	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Value
1	X1 → Y	0.097	0.100	0.131	0.739	0.460
2	X1 → Z	0.606	0.601	0.083	7.319	0.000
3	X2 → Y	0.244	0.239	0.142	1.723	0.086
4	X2 → Z	0.062	0.078	0.150	0.415	0.679
5	Z → Y	0.642	0.641	0.128	5.026	0.000
6	X1 → Z → Y	0.389	0.385	0.096	4.061	0.000
7	X2 → Z → Y	0.040	0.051	0.099	0.406	0.685

Source: processed field data

From above table shows that:

- The relationship between Competence (X1) and Interest in the Public Accountant Profession (I) is not significant at P values of 0.460 (>0.05). Therefore. Hypothesis 1 on this case, that competence impacts to Interest in the Public Accountant Profession is rejected.
- The relationship between Competence (X1) and Motivation (Z) is significant at P values of 0.000 (<0.05). Therefore. Hypothesis 2 on this case, that competence impacts to motivation is accepted.
- The relationship between Perception (X2) and Interest in the Public Accountant Profession (I) is not significant at P values of 0.086 (>0.05). Therefore. Hypothesis 3 on this case, that perception impacts to Interest in the Public Accountant Profession is rejected.
- The relationship between Perception (X2) and Motivation (Z) is not significant at P values of 0.679 (>0.05). Therefore. Hypothesis 4 on this case, that perception impacts to motivation is rejected.
- The relationship between Motivation (Z) and Interest in the Public Accountant Profession (I) is significant at P values of 0.000 (<0.05). Therefore. Hypothesis 5 on this case, that motivation impacts to Interest in the Public Accountant Profession is accepted.
- The relationship between Competence (X1) and Interest in the Public Accountant Profession (I) through Motivation (Z) is significant at P values of 0.000 (<0.05). Therefore. Hypothesis 6 on this case, that motivation can mediate the relationship between competence and Interest in the Public Accountant Profession is accepted.
- The relationship between Perception (X2) and Interest in the Public Accountant Profession (I) through Motivation (Z) is not significant at P values of 0.685 (>0.05). Therefore. Hypothesis 7 on this case, that motivation can mediate the relationship between perception and Interest in the Public Accountant Profession is rejected.

Several things that can influence the interest of accounting students in a career as public accountants from previous research include competence, perception and motivation towards the public accounting profession. If students have good competence in the field of accounting (covering knowledge, skills, and attitudes) it will have an influence on the interest of these accounting students to carry out the profession as public accountants. However, this study shows that competence alone cannot be a strong driver of interest in a career as a public accountant without motivation. Motivation will be a strong intermediary for students who have good competence towards a career interest as a public accountant. Meanwhile, having a perception related to the public accounting profession does not provide a significant and not strong influence to foster motivation to have an interest in a career as a public accountant.

Due to the findings mentioned above, it is highly expected that the teaching model can provide strong support for the achievement of good competencies because it can foster high motivation for students to develop their careers.

4.3. Managerial Implication

Educational institutions, especially accounting lecturers, need to focus on increasing student competencies so that later they have strong motivation as capital in the public accounting profession and this research also provides input to enrich the theory of the relationship between competence and perceptions of the Interests of the Public Accountant Profession with mediation motivation.

5. Conclusion

Conclusion from the results of the analysis:

- Competence (X1) has no significant effect on Interest in the Public Accountant Profession (I).
- Competence (X1) has a significant effect on Motivation (Z).
- Perception (X2) has no significant effect on Interest in the Public Accountant Profession (I).
- Perception (X2) has no significant effect on Motivation (Z).
- Motivation (Z) has a significant effect on Interest in the Public Accountant Profession (I).
- Competence (X1) has a significant effect on Interest in the Public Accountant Profession (I) through Motivation (Z).
- Perception (X2) has no significant effect on Interest in the Public Accountant Profession (I) through Motivation (Z).

Achieving good competence can foster high motivation for students to develop their careers, especially their interest in becoming a public accountant.

Compliance with ethical standards

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Disclosure of conflict of interest

The Author wish to declare that none has any interest to disclose.

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